

CITY OF NEWTON, MASSACHUSETTS
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING ACTIVITY
July 1, 2014 - March 31, 2015

	School Food Services Fund	Muni Revolving Fund	School Revolving Fund	Receipts Reserved Fund	Federal Community Development Fund	Federal HOME Grant Fund	NCDA Revolving Loan Fund	Muni Federal Grant Fund	Muni State Grant Fund	School State Grant Fund
REVENUES:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes, penalties & interest	-	-	-	-	-	-	-	-	-	-
Charges for service	2,119,673	4,960,318	5,512,170	1,262,325	-	-	-	-	-	-
Licenses and permits	-	88,716	-	409,755	-	-	-	-	-	-
Fines & forfeitures	-	16,152	-	8,600	-	-	-	-	-	-
Investment income	957	174	1,175	256	429	102	14,137	-	12	-
Special assessments	-	28,029	-	-	-	-	-	-	-	-
Miscellaneous	-	184,842	1,711	258,007	55,070	202,920	1,668	-	-	-
Intergovernmental revenue	390,696	22,780	-	-	759,123	1,880,068	-	157,042	1,405,346	3,333,652
Total Revenue:	2,511,326	5,301,011	5,515,056	1,938,943	814,622	2,083,090	15,805	157,042	1,405,358	3,333,652
EXPENDITURES:										
General government:										
Elections									12,417	
Public buildings		17,171							39,464	
Planning & development		74,492			786,958	2,014,335	51,550	102,733	9,656	
Public safety:										
Police		2,243,578						4,759	305,476	
Fire		175,531						2,275	24,732	
Inspectional services		5,525								
Education	1,700,987	-	4,064,059							4,015,700
Public works:										
Vehicle maintenance		8,403								
Streets & sidewalks		127,708							598,919	
Sanitation		7,293								
Sewer										
Water		91,107								
Health & human services:										
Health & human services		120						49,764	89,746	
Senior center		36,406						-	84,742	
Veteran services										
Culture & recreation:							-			
Library		4,060							108,562	
Parks & recreation		1,962,424							243,362	
Newton history museum		767						-		
Debt and interest										
Pensions & retiree benefits					132,052					
State assessments										
Total Expenditures:	1,700,987	4,759,123	4,064,059	-	919,010	2,014,335	51,550	159,531	1,517,076	4,015,700
Excess/(Deficiency) of Revenues over Expenditures	810,339	541,888	1,450,997	1,938,943	(104,388)	68,755	(35,745)	(2,489)	(111,718)	(682,048)
Transfers from other funds	-	-	750,000	-	-	-	-	155,000	-	-
Transfers to other funds	-	-	-	(2,850,792)	-	-	-	-	-	-
Excess/(Deficiency) of Revenues & Transfers over										
Expenditures & Transfers	810,339	541,888	2,200,997	(911,849)	(104,388)	68,755	(35,745)	152,511	(111,718)	(682,048)
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Premium from the issuance of bonds & notes	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses):	-	-	750,000	(2,850,792)	-	-	-	155,000	-	-
Excess/(Deficiency) of Revenues, Transfers & Other Sources over Expenditures, Transfers & Other Uses	810,339	541,888	2,200,997	(911,849)	(104,388)	68,755	(35,745)	152,511	(111,718)	(682,048)
Fund Balance - beginning of fiscal year	77,682	2,191,870	1,435,086	4,256,961	417,499	72,560	4,574,827	73,601	478,757	582,454
Fund Balance - March 31	\$ 888,021	\$ 2,733,758	\$ 3,636,083	\$ 3,345,112	\$ 313,111	\$ 141,315	\$ 4,539,082	\$ 226,112	\$ 367,039	\$ (99,594)

CITY OF NEWTON, MASSACHUSETTS
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING ACTIVITY
July 1, 2014 - March 31, 2015

	School Federal Grant Fund	Community Preservation Fund	Permanent Fund	Stormwater Mgmt Fund	Sewer Utility Fund	Water Utility Fund	Municipal Gift Fund	School Gift Fund	Rainy Day Stabl Fund	Combining Total
REVENUES:										
Property taxes	\$ -	\$ 2,109,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,109,234
Other taxes, penalties & interest	-	5,329	-	-	-	-	-	-	-	5,329
Charges for service	-	-	6,004	577,268	24,619,540	17,160,632	-	-	-	56,217,930
Licenses and permits	-	-	-	-	-	-	-	-	-	498,471
Fines & forfeitures	-	-	-	-	-	-	-	-	-	24,752
Investment income	-	18,291	66	-	-	-	387	203	25,076	61,265
Special assessments	-	-	-	-	3,399	-	-	-	-	31,428
Miscellaneous	-	-	-	-	36,914	79,441	111,150	220,082	-	1,151,805
Intergovernmental revenue	2,766,163	851,890	-	-	-	-	-	-	-	11,566,760
Total Revenue:	2,766,163	2,984,744	6,070	577,268	24,659,853	17,240,073	111,537	220,285	25,076	71,666,974
EXPENDITURES:										
General government:										
Elections										12,417
Public buildings		143,314	4,951							204,900
Planning & development		80,652	-				50			3,120,426
Public safety:										
Police							20,106			2,573,919
Fire										202,538
Inspectional services										5,525
Education	3,032,057		-				135,765	262,135		13,210,703
Public works:										
Vehicle maintenance										8,403
Streets & sidewalks				798,496						1,525,123
Sanitation										7,293
Sewer					2,184,166					2,184,166
Water						2,265,723				2,356,830
Health & human services:										
Health & human services							2,766			142,396
Senior center							(4,731)			116,417
Veteran services							2,126			2,126
Culture & recreation:										
Library			-				350			112,972
Parks & recreation			-				47,803			2,253,589
Newton history museum		54,026								54,793
Debt and interest		270,937			1,352,659	2,028,902				3,652,498
Pensions & retiree benefits		9,217		45,585	424,007	544,324				1,155,185
State assessments					16,141,123	8,378,087				24,519,210
Total Expenditures:	3,032,057	558,146	4,951	844,081	20,101,955	13,217,036	204,235	262,135	-	57,425,967
Excess/(Deficiency) of Revenues over Expenditures	(265,894)	2,426,598	1,119	(266,813)	4,557,898	4,023,037	(92,698)	(41,850)	25,076	14,241,007
Transfers from other funds	-	-	-	-	648,921	-	-	-	3,236,420	4,790,341
Transfers to other funds	-	(141)	-	(155,000)	(2,844,356)	(1,997,447)	-	-	-	(7,847,736)
Excess/(Deficiency) of Revenues & Transfers over										
Expenditures & Transfers	(265,894)	2,426,457	1,119	(421,813)	2,362,463	2,025,590	(92,698)	(41,850)	3,261,496	11,183,612
Sale of capital assets	-	-	-	-	-	10,284	-	-	-	10,284
Premium from the issuance of bonds & notes	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses):	-	(141)	-	(155,000)	(2,195,435)	(1,987,163)	-	-	3,236,420	(3,047,111)
Excess/(Deficiency) of Revenues, Transfers & Other Sources over Expenditures, Transfers & Other Uses	(265,894)	2,426,457	1,119	(421,813)	2,362,463	2,035,874	(92,698)	(41,850)	3,261,496	11,193,896
Fund Balance - beginning of fiscal year	49,766	11,493,229	1,382,297	645,084	10,954,964	5,112,193	658,231	596,637	14,045,906	59,099,604
Fund Balance - March 31	\$ (216,128)	\$ 13,919,686	\$ 1,383,416	\$ 223,271	\$ 13,317,427	\$ 7,148,067	\$ 565,533	\$ 554,787	\$ 17,307,402	\$ 70,293,500